

State of Arizona
House of Representatives
Forty-seventh Legislature
First Regular Session
2005

CHAPTER 72

HOUSE BILL 2281

AN ACT

AMENDING SECTIONS 48-594, 48-932 AND 48-2062, ARIZONA REVISED STATUTES;
RELATING TO SPECIAL TAXING DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 48-594, Arizona Revised Statutes, is amended to
3 read:

4 48-594. Correction of assessment; reallocation of assessment

5 A. After an assessment has been approved by the governing body, the
6 contractor and all persons having an interest in any lot assessed may request
7 the governing body, by a duly acknowledged written instrument, to modify or
8 correct an assessment. The governing body may order such modification or
9 correction to be made, and direct the superintendent to note the modification
10 or correction on his record of the assessment, together with the date it is
11 made. The modification or correction UNDER THIS SUBSECTION shall not affect
12 the rights of persons under the assessment who have not joined in the
13 request.

14 B. THE GOVERNING BODY MAY REALLOCATE ALL OR PART OF AN ASSESSMENT AS
15 FOLLOWS:

16 1. THE SUPERINTENDENT SHALL PREPARE A LIST OF ALL THE ASSESSMENTS TO
17 BE REALLOCATED, INCLUDING:

18 (a) THE ASSESSMENT NUMBER, LEGAL DESCRIPTION AND AMOUNT ASSESSED ON
19 EACH AFFECTED PARCEL BEFORE THE REALLOCATION.

20 (b) THE ASSESSMENT NUMBER, LEGAL DESCRIPTION AND NAME AND ADDRESS OF
21 THE OWNER AS SHOWN ON THE MOST RECENT TAX ROLL.

22 (c) THE AMOUNT TO BE ASSESSED ON EACH PARCEL AFTER REALLOCATION.

23 2. THE SUPERINTENDENT SHALL PREPARE AN AMENDMENT TO THE ASSESSMENT
24 DIAGRAM REFLECTING THE NEW ASSESSMENT NUMBERS AND PARCEL BOUNDARIES.

25 3. THE SUPERINTENDENT SHALL CAUSE A NOTICE TO BE MAILED TO EACH OWNER
26 OF AN AFFECTED PARCEL SHOWING THE PROPOSED REALLOCATION AND STATING THAT THE
27 OWNER MAY FILE A WRITTEN OBJECTION TO THE REALLOCATION WITHIN TWENTY DAYS
28 AFTER THE NOTICE WAS MAILED.

29 4. IF NO OBJECTIONS ARE RECEIVED WITHIN TWENTY DAYS AFTER THE NOTICE
30 IS MAILED, THE GOVERNING BODY MAY APPROVE THE PROPOSED REALLOCATION. IF
31 TIMELY OBJECTIONS ARE RECEIVED, THE GOVERNING BODY SHALL HOLD A HEARING ON
32 THE OBJECTIONS. THE GOVERNING BODY SHALL MAIL NOTICE OF THE HEARING TO ALL
33 AFFECTED OWNERS AT LEAST TEN DAYS BEFORE THE HEARING. AT THE HEARING THE
34 OBJECTING PARTIES SHALL PRESENT EVIDENCE SUPPORTING THEIR OBJECTIONS. AFTER
35 THE HEARING THE GOVERNING BODY SHALL RULE ON ALL OBJECTIONS RECEIVED AND MAY
36 APPROVE THE PROPOSED REALLOCATION OR MAY MAKE CHANGES TO THE REALLOCATION AS
37 THE GOVERNING BODY CONSIDERS NECESSARY AND APPROVE THE REALLOCATION AS
38 CHANGED. THE GOVERNING BODY SHALL ALSO APPROVE THE AMENDMENT TO THE
39 ASSESSMENT DIAGRAM AS SUBMITTED OR WITH CHANGES THE GOVERNING BODY CONSIDERS
40 TO BE NECESSARY.

41 5. AFTER THE GOVERNING BODY'S DECISION, THE SUPERINTENDENT SHALL
42 RECORD THE REALLOCATED ASSESSMENT AND AMENDED ASSESSMENT DIAGRAM IN THE
43 SUPERINTENDENT'S OFFICE.

44 6. THE AMOUNT ASSESSED IMMEDIATELY AFTER THE REALLOCATION SHALL BE
45 EQUAL TO THE AMOUNT ASSESSED IMMEDIATELY BEFORE THE REALLOCATION.

1 7. AS A CONDITION TO REALLOCATION, THE GOVERNING BODY MAY REQUIRE THE
2 AFFECTED PROPERTY OWNERS TO PAY THE COSTS OF REALLOCATION, INCLUDING
3 ENGINEERING AND LEGAL COSTS, OR MAY INCLUDE THE COSTS IN THE AMOUNT ASSESSED
4 AGAINST THE AFFECTED PARCELS. THE COSTS ARE DUE AND PAYABLE AS PART OF THE
5 NEXT INSTALLMENT OF THE ASSESSMENT.

6 Sec. 2. Section 48-932, Arizona Revised Statutes, is amended to read:
7 48-932. Correction of assessment; reallocation of assessment

8 A. After an assessment has been approved by the board of directors,
9 the contractor and all persons having an interest in any lot assessed may
10 request the board of directors, by a duly acknowledged written instrument, to
11 modify or correct an assessment. The board may order such modification or
12 correction to be made, and direct the superintendent to note the modification
13 or correction on his record of the assessment, together with the date it is
14 made. The modification or corrections UNDER THIS SUBSECTION shall not affect
15 the rights of persons under the assessment who have not joined in the
16 request.

17 B. THE BOARD MAY REALLOCATE ALL OR PART OF AN ASSESSMENT AS FOLLOWS:

18 1. THE SUPERINTENDENT SHALL PREPARE A LIST OF ALL ASSESSMENTS TO BE
19 REALLOCATED, INCLUDING:

20 (a) THE ASSESSMENT NUMBER, LEGAL DESCRIPTION AND AMOUNT ASSESSED ON
21 EACH AFFECTED PARCEL BEFORE THE REALLOCATION.

22 (b) THE ASSESSMENT NUMBER, LEGAL DESCRIPTION AND NAME AND ADDRESS OF
23 THE OWNER AS SHOWN ON THE MOST RECENT TAX ROLL.

24 (c) THE AMOUNT TO BE ASSESSED ON EACH PARCEL AFTER REALLOCATION.

25 2. THE SUPERINTENDENT SHALL PREPARE AN AMENDMENT TO THE ASSESSMENT
26 DIAGRAM REFLECTING THE NEW ASSESSMENT NUMBERS AND PARCEL BOUNDARIES.

27 3. THE SUPERINTENDENT SHALL CAUSE A NOTICE TO BE MAILED TO EACH OWNER
28 OF AN AFFECTED PARCEL SHOWING THE PROPOSED REALLOCATION AND STATING THAT THE
29 OWNER MAY FILE A WRITTEN OBJECTION TO THE REALLOCATION WITHIN TWENTY DAYS
30 AFTER THE NOTICE WAS MAILED.

31 4. IF NO OBJECTIONS ARE RECEIVED WITHIN TWENTY DAYS AFTER THE NOTICE
32 IS MAILED, THE BOARD MAY APPROVE THE PROPOSED REALLOCATION. IF TIMELY
33 OBJECTIONS ARE RECEIVED, THE BOARD SHALL HOLD A HEARING ON THE OBJECTIONS.
34 THE BOARD SHALL MAIL NOTICE OF THE HEARING TO ALL AFFECTED OWNERS AT LEAST
35 TEN DAYS BEFORE THE HEARING. AT THE HEARING THE OBJECTING PARTIES SHALL
36 PRESENT EVIDENCE SUPPORTING THEIR OBJECTIONS. AFTER THE HEARING THE BOARD
37 SHALL RULE ON ALL OBJECTIONS RECEIVED AND MAY APPROVE THE PROPOSED
38 REALLOCATION OR MAY MAKE CHANGES AS THE BOARD CONSIDERS NECESSARY AND APPROVE
39 THE REALLOCATION AS CHANGED. THE BOARD SHALL ALSO APPROVE THE AMENDMENT TO
40 THE ASSESSMENT DIAGRAM AS SUBMITTED OR WITH CHANGES THE BOARD CONSIDERS TO BE
41 NECESSARY.

42 5. AFTER THE BOARD'S DECISION, THE SUPERINTENDENT SHALL RECORD THE
43 REALLOCATED ASSESSMENT AND AMENDED ASSESSMENT DIAGRAM IN THE SUPERINTENDENT'S
44 OFFICE.

1 6. THE AMOUNT ASSESSED IMMEDIATELY AFTER THE REALLOCATION SHALL BE
2 EQUAL TO THE AMOUNT ASSESSED IMMEDIATELY BEFORE THE REALLOCATION.

3 7. AS A CONDITION TO REALLOCATION, THE BOARD MAY REQUIRE THE AFFECTED
4 PROPERTY OWNERS TO PAY THE COSTS OF REALLOCATION, INCLUDING ENGINEERING AND
5 LEGAL COSTS, OR MAY INCLUDE THE COSTS IN THE AMOUNT ASSESSED AGAINST THE
6 AFFECTED PARCELS. THE COSTS ARE DUE AND PAYABLE AS PART OF THE NEXT
7 INSTALLMENT OF THE ASSESSMENT.

8 Sec. 3. Section 48-2062, Arizona Revised Statutes, is amended to read:
9 48-2062. Correctness of assessment; reallocation of assessment

10 A. After an assessment has been approved by the board, the contractor
11 and all persons having an interest in any lot assessed may request the board,
12 by a duly acknowledged written instrument, to modify or correct an
13 assessment. The board may order such modification or correction of the
14 assessment, on the record, together with the date it is made. The
15 modification or correction UNDER THIS SUBSECTION does not affect the rights
16 of persons under the assessment who have not joined in the request.

17 B. THE BOARD MAY REALLOCATE ALL OR PART OF AN ASSESSMENT AS FOLLOWS:

18 1. THE BOARD SHALL PREPARE A LIST OF ALL ASSESSMENTS TO BE
19 REALLOCATED, INCLUDING:

20 (a) THE ASSESSMENT NUMBER, LEGAL DESCRIPTION AND AMOUNT ASSESSED ON
21 EACH AFFECTED PARCEL BEFORE THE REALLOCATION.

22 (b) THE ASSESSMENT NUMBER, LEGAL DESCRIPTION AND NAME AND ADDRESS OF
23 THE OWNER AS SHOWN ON THE MOST RECENT TAX ROLL.

24 (c) THE AMOUNT TO BE ASSESSED ON EACH PARCEL AFTER REALLOCATION.

25 2. THE BOARD SHALL PREPARE AN AMENDMENT TO THE ASSESSMENT DIAGRAM
26 REFLECTING THE NEW ASSESSMENT NUMBERS AND PARCEL BOUNDARIES.

27 3. THE BOARD SHALL CAUSE A NOTICE TO BE MAILED TO EACH OWNER OF AN
28 AFFECTED PARCEL SHOWING THE PROPOSED REALLOCATION AND STATING THAT THE OWNER
29 MAY FILE A WRITTEN OBJECTION TO THE REALLOCATION WITHIN TWENTY DAYS AFTER THE
30 NOTICE WAS MAILED.

31 4. IF NO OBJECTIONS ARE RECEIVED WITHIN TWENTY DAYS AFTER THE NOTICE
32 IS MAILED, THE BOARD MAY APPROVE THE PROPOSED REALLOCATION. IF TIMELY
33 OBJECTIONS ARE RECEIVED, THE BOARD SHALL HOLD A HEARING ON THE
34 OBJECTIONS. THE BOARD SHALL MAIL NOTICE OF THE HEARING TO ALL AFFECTED
35 OWNERS AT LEAST TEN DAYS BEFORE THE HEARING. AT THE HEARING THE OBJECTING
36 PARTIES SHALL PRESENT EVIDENCE SUPPORTING THEIR OBJECTIONS. AFTER THE
37 HEARING THE BOARD SHALL RULE ON ALL OBJECTIONS RECEIVED AND MAY APPROVE THE
38 PROPOSED REALLOCATION OR MAY MAKE CHANGES TO THE REALLOCATION AS THE BOARD
39 CONSIDERS NECESSARY AND APPROVE THE REALLOCATION AS CHANGED. THE BOARD SHALL
40 ALSO APPROVE THE AMENDMENT TO THE ASSESSMENT DIAGRAM AS SUBMITTED OR WITH
41 CHANGES THE BOARD CONSIDERS TO BE NECESSARY.

42 5. THE BOARD SHALL ISSUE AN ORDER ON THE RECORD APPROVING THE
43 REALLOCATED ASSESSMENT AND AMENDED ASSESSMENT DIAGRAM.

44 6. THE AMOUNT ASSESSED IMMEDIATELY AFTER THE REALLOCATION SHALL BE
45 EQUAL TO THE AMOUNT ASSESSED IMMEDIATELY BEFORE THE REALLOCATION.

1 7. AS A CONDITION TO REALLOCATION, THE BOARD MAY REQUIRE THE AFFECTED
2 PROPERTY OWNERS TO PAY THE COSTS OF REALLOCATION, INCLUDING ENGINEERING AND
3 LEGAL COSTS, OR MAY INCLUDE THE COSTS IN THE AMOUNT ASSESSED AGAINST THE
4 AFFECTED PARCELS. THE COSTS ARE DUE AND PAYABLE AS PART OF THE NEXT
5 INSTALLMENT OF THE ASSESSMENT.

APPROVED BY THE GOVERNOR APRIL 13, 2005.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 13, 2005.

Passed the House February 28, 2005

by the following vote: 59 Ayes,

0 Nays, 1 Not Voting

[Signature]
Speaker of the House

[Signature]
Chief Clerk of the House

Passed the Senate April 5, 2005

by the following vote: 21 Ayes,

9 Nays, 0 Not Voting

[Signature]
President of the Senate

[Signature]
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

 day of , 20 ,

at o'clock M.

Secretary to the Governor

Approved this day of

 , 20 ,

at o'clock M.

Governor of Arizona

H.B. 2281

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this day of , 20 ,

at o'clock M.

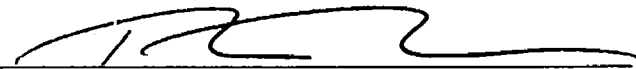
Secretary of State

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

April 07, 2005,

by the following vote: 52 Ayes,

1 Nays, 7 Not Voting


Speaker of the House
Pro Tempore
Norman L. Fyoo
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

7th day of April, 2005

at 4:23 o'clock P. M.

Wannifer Halla
Secretary to the Governor

Approved this 13 day of

April, 2005,

at 9:05 o'clock A. M.

J. N. Miller
Governor of Arizona

H.B. 2281

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 13 day of April, 2005,

at 11:04 o'clock A. M.

Janice K. Brewer
Secretary of State